

**INDIANA STATE LIBRARY - LIBRARY DEVELOPMENT OFFICE
BUDGET CALENDAR 2009, (for 2010 Budget)**

1. All Public Library Boards:

The Library Board shall submit the library's proposed operating budget to the fiscal review body (IC 6-1.1-17-20), if the percentage increase exceeds the assessed growth quotient value by .05 (IC 6-1.1-18.5-2) for the ensuing calendar year. This shall be done at least 15 days prior to the fiscal body's set time for the fiscal body to hold budget approval hearings (MUST check with your fiscal body to get their date to hear proposed budgets, so as to determine exact date for submitting the library's proposed budget for review.)

Aug. 2, 2009	LAST DATE for first publication of budget and tax levy for the first time (10 days prior to the Public Hearing Date) (I.C. 36-12-3-12(b)(1))
Aug. 9, 2009	LAST DATE for second publication of budget and tax levy for the second time (at least 3 days prior to public hearing and at least one week after the first publication) (I.C. 36-12-3-12)
Sept. 15, 2009	LAST DATE to submit budget to fiscal body (15 days before adoption hearing)
Sept. 18, 2009	LAST DATE to file an excessive levy appeals with the Department of Local Government Finance. (IC 6-1.1-18.5-12(b)) Appeals for relief from property tax rate and levy limitations must be filed with the DLGF before September 20 to be eligible for consideration
Sept. 18, 2009	LAST DATE for public hearing held by the library board (at least 10 days prior to adoption date of the budget) (I.C. 6.1.1-17-5(a))
Sept. 23, 2009	LAST DATE for ten or more taxpayers to file an objection petition with the public library board. The objection petition must specifically identify the provisions of the budget, tax rate, and tax levy to which the taxpayers object. (not more than seven (7) days after the hearing, IC 6-1.1-17-5(b))
Sept. 30, 2009	LAST DATE for meeting of the Library Board to adopt budgets and tax levy (by law, not later than September 30 of any year. (IC 36-12-3-12(b)(2)).

If taxpayers objecting to the budget file a petition, the library board shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. These findings must also be included with all the budget forms submitted to the county auditor.

2. Tax Adjustment Board and Publication of the T.A.B. Chart:

After September 20, 2009, the County Board of Tax Adjustment begins its review of budgets and tax rates and must complete its duties by October 1. (IC 6-1.1-17-9)

The county auditor then posts notice and publishes the T.A.B. (Tax Adjustment Board) chart that shows the proposed tax rates for the ensuing year. (IC 6-1.1-17-12)

IC 6-1.1-17-15

Appeal by political subdivisions to raise tax rate or tax levy

To initiate the appeal, the political subdivision must file a statement with the department of local government finance not later than ten (10) days after publication of the notice required by section 12 of this chapter. The legislative body of the political subdivision must authorize the filing of the statement by adopting a resolution. The resolution must be attached to the statement of objections, and the statement must be signed by the following officers:

- (1) In the case of counties, by the board of county commissioners and by the president of the county council.
- (2) In the case of all other political subdivisions, by the highest executive officer and by the presiding officer of the legislative body.

IC 6-1.1-17-13b

Appeal by taxpayers

- (a) Except as provided in subsection (b) below, ten (10) or more taxpayers may initiate an appeal from the county board of tax adjustment's action on a political subdivision's budget by filing a statement of their objections with the county auditor. The statement must be filed within ten (10) days after the publication of the TAB notice. The statement shall specifically identify the provisions of the budget and tax levy to which the taxpayers object. The county auditor shall forward the statement, with the budget, to the department of local government finance.
- (b) This subsection applies to provisions of the budget and tax levy of a political subdivision:
 - (1) against which an objection petition was filed within 7 days after the taxing unit's public hearing on the budget: and
 - (2) that were not charged by the fiscal body of the political subdivision after hearing the objections.

A group of ten (10) or more taxpayers may not initiate an appeal under subsection (a) above against provisions of the budget and tax levy if less than seventy-five percent (75%) of the taxpayers filing the appeal objected to the budget within 7 days of the taxing unit's public hearing.

- 3. Department of Local Government Finance Field Hearings
Start in middle of October to mid November of 2009.

The Department of Local Government Finance will notify the county auditor when the hearings will be conducted and the county auditor will publish the notice of the hearings. The information may also be secured directly from the county auditor late in September.

It is important that the librarian and one or more members of the library board BE PRESENT at the hearings of the Department of Local Government Finance in order to answer questions which may be asked about the budget.

- 4. Department of Local Government Finance Certification – On or before February 15, 2010.

This calendar has been verified and approved by the Department of Local Government Finance. All dates listed are the last possible date to do each step.

*For further information consult the current edition of the Library Budget Manual from the Department of Local Government Finance website at <http://www.in.gov/dlgf/4843.htm>.

* Also consult: Manual of Library Financial Accounting and Budgetary Procedures, which has been sent to all public libraries by the Library Development Office. You may also download a copy from the State Board of Accounts website at <http://www.in.gov/sboa/2404.htm>

** If no resolution is adopted, the provisions of I.C. 36-12-3-10(b) take effect, and the previous year's budget is renewed.